



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം,
ശനി

Thiruvananthapuram,
Saturday

2025 ഫെബ്രുവരി 15
15th February 2025

1200 കുംഭം 3
3rd Kumbham 1200

1946 മാഘം 26
26th Magha 1946

നമ്പർ
No.

566

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.24/2025/TD.

Dated, Thiruvananthapuram, 15th February, 2025

3rd Kumbham, 1200.

S. R. O. No. 168/2025

In exercise of the powers conferred by sub-section (1), (3) and (4) of section 9, sub section (1) of section 11, sub-section (5) of section (15) and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the



public interest so to do, on the recommendations of the Council, hereby make the following further amendments in the notification issued under G.O. (P) No. 72/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No. 370/2017 in the Kerala Gazette Extraordinary No.1360 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(i) in paragraph 4 relating to *Explanation*, with effect from the 1st day of April, 2025,-

a. clause (xxxv) shall be omitted;

b. for clause (xxxvi) the following clause shall be substituted, namely:-

“(xxxvi) “Specified premises”, for a financial year, means,-

(a) a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;”;

(ii) after Annexure VI, the following Annexures shall be added, namely:-

“Annexure VII

OPT-IN DECLARATION FOR REGISTERED PERSON

(See para 4(xxxvi))

Declaration by a registered person supplying hotel accommodation service before the jurisdictional



GST authority declaring the premises to be a 'specified premises'.

Reference No.-

Date: -

1. I/We (name of Person) do hereby declare that the premises at (address)..... shall be a 'specified premises' for the Financial Year(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding financial year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

Annexure VIII

OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION

(See para 4(xxxvi))

Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No.-

Date: -

1. I/We (name of Person) have applied for registration *vide* ARN No. and do hereby declare that the premises at(address).....



shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.

2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

Annexure IX
OPT-OUT DECLARATION
(See para 4(xxxvi))

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a 'specified premises'.

Reference No.-

Date: -

1. I/We (name of Person) do hereby declare that the premises at (address)..... shall not be a 'specified premises' for the Financial Year(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a 'specified premises' by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.



Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a 'specified premises', for a Financial Year, shall be filed on or after 1st of January of the preceding financial year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.”.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala on the recommendation of the GST Council have decided to bring certain amendment in the principal notification issued under G.O.(P) No.72/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.370/2017 in the Kerala Gazette Extraordinary No.1360 dated 30th June, 2017.

The notification is intended to achieve the above object.

